

ARIZONA STATE BOARD OF ACCOUNTANCY
100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007
Phone: (602) 364-0804 Fax: (602) 364-0903
www.azaccountancy.gov

June 11, 2007 – 8:15 a.m.

AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the May 7, 2007 Board Meeting
- b. Approval of the Executive Session Minutes from the May 7, 2007 Board Meeting
- c. Approval of the Open Session Minutes from the May 9, 2007 telephonic Board Meeting

4. Declaration of Conflicts of Interest

5. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 6-12 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

6. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the initial analysis of the following files:

- a. File No. 2007.078
The Tax Practice Committee recommended that the Board open investigation file.
- b. File No. 2007.095
The Accounting and Auditing Standards Committee recommended that the Board close the file.
- c. File No. 2007.102
The Tax Practice Committee recommended that the Board close the file.
- d. File No. 2007.103
The Tax Practice Committee recommended that the Board close the file.
- e. File No. 2007.110
Reconsideration of the Accounting and Auditing Standards Committee recommended that the Board open a file on the engagement partner.

7. Committee Recommendations – Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2006.076
The Accounting and Auditing Standards Committee recommended that the Board offer a Decision and Order (By Consent).
Donald R. Bays conflicted
- b. File No. 2006.082
The Tax Practice Committee recommended that the Board issue an Administrative Letter of Concern.
- c. File No. 2007.014
The Tax Practice Committee recommended that the Board issue an Administrative

Letter of Concern.

- d. File No. 2007.076

The Tax Practice Committee recommended that the Board close the file.

8. Committee Recommendations – Peer Review

Board to review advisory committee recommendations from the Peer Reviews and Educational Enhancement Reviews of the following files:

- a. File No. 2007.113

The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

9. Initial Analysis

- a. Self Report

- i. Board to review court documents and letter from Registrant to determine whether to open initial analysis or investigation file and/or take disciplinary action.

- ii. Board to review court documents and letter from Registrant to determine whether to open initial analysis or investigation file and/or take disciplinary action.

- iii. Board to review letter and documents from Registrant to determine whether to open an initial analysis or investigation file and/or take disciplinary action.

- b. Potential Notice of Violation

- i. Board to review documents to determine whether to open a file

10. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:

- a. File No. 2007.104

- b. File No. 2007.099

11. Assistant Attorney General's Report

Status Report / Legal Advice Memo - Update on the status of the following General Counsel files/issues: File Nos. 2006.076, 2006.062 and 2007.099 and NASBA CBT Contract.

12. Review Complaint & Peer Review Aging Report

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law and pursuant to A.R.S. § 38-431.03(A)(4) to discuss or consult with the Board's attorneys in order to consider the Board's position and instruct its attorneys in pending or contemplated litigation.

13. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

14. Items for Board Review, Discussion and Legal Action

- a. Termination of Decision & Orders (By Consent)
Board to determine if the requirements of Decision & Orders (By Consent) have been met.
 - i. File Nos. 2004.061 and 2005.027; Tassainer, Garin A.
- b. Update on status of investigative file and review draft complaint and notice of hearing
 - i. File No. 2006.062; Kistler, Thomas
- c. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)
Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:
 - i. CBT Security Fees
- d. Application for Certification by Examination, Deferral/Denial by Certification Committee - A.R.S. § 32-721
Danielle Elena Knowles
Russ Alexander Levine
- e. Request for a CPE Waiver and/or Fee Waiver – A.R.S. § 32-730(C) & (D)
Richard Alan Fisher 1414-E
Judith Michaela Harder 5464-E
Martin D. Light 13011-R
Gerald Yamashita 2901-E
- f. Request for a CPE Extension
Micheline S. Dominguez 12161-E
- g. Request for inactive status – ARS 32-730:
Elmarie Onofrio 12680-E
- h. Application for Uniform CPA Examination, Denial by Certification Committee - A.R.S. § 32-723
Wayne Alan Tanner
- i. Recommendation of Law Review Advisory Committee
The Committee recommended that the Board make changes to R4-1-455 and open a rulemaking packet.
- j. Recommendation of Tax Practice Committee
The Committee recommended that the Board approve the following individuals for 5 year terms to the Committee:
R. Gregory Blake 1750-E

k. Recommendation of Certification Advisory Committee

The Committee recommended that the Board approve the following individuals for 5 year terms to the Committee:

Laura Belval 11061-E

Darlene Richardson 6029-E

l. Firm Compliance - R4-1-454

Kruse Mennillo LLP 2476-B

m. Issues from and regarding the American Institute of Certified Public Accountants (AICPA)

Board to review documents and correspondence from AICPA, receive an update from Board staff, and may take action on the following:

i. AICPA Exposure Draft on Peer Review Standards

n. Investigative Guidelines

o. Board Elections

i. Elections of Officers

ii. Resolution

iii. Signature Authorization

EXECUTIVE SESSION

The Board will go into executive session on the following items, pursuant to A.R.S. §38-431.03(A)(1), to discuss or consider of employment, assignment, appointment, promotion, demotion, dismissal, salaries, disciplining or resignation of a public officer, appointee or employee of any public body, except that, with the exception of salary discussions, an officer, appointee or employee may demand that the discussion or consideration occur at a public meeting. The public body shall provide the officer, appointee or employee with written notice of the executive session as is appropriate but not less than twenty-four hours for the officer, appointee or employee to determine whether the discussion or consideration should occur at a public meeting.

15. Personnel Issue

Executive Director Review

OPEN SESSION

16. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

17. Consent Agenda (The Board may pull any of the following items off the consent agenda to take individual action.) Board discussion and legal action on the following items:

a. Recommended for Registration of Professional Corporation for the following

Applicants - (Meets the requirements of A.R.S. § 32-734):

Henry P. Vincent CPA PC

Partners: Henry P. Vincent 4848-E

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- b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants
(Meet the requirements of A.R.S. § 32-735):

Allan Bobbe CPA PLLC

Partner: Allan Bobbe 10865-R

Arizona Tax and Advisors PLLC

Partner: Christel Covert 3607-E

Expert Tax & Accounting Services LLC

Partner: Marla De La Torre 14478-E

Meridian Consulting PLC

Partner: Lisa Snyder 11391-E

DKAdvisors Irvine LLP

Partners: Thomas M. Wheelwright 6570-R

Ann K. Mathis 10837-E

Prosper Strategic Finance LLC

Partners: Kelly K. Damron 10395-E

David M. Damran 10906-E

CPA Express PLLC

Partner: Terry E. Lystra 11960-R

Roberta A. Brown CPA LLC

Partner: Roberta A. Brown 5101-E

Badowski & White, CPA's LLC

Partners: Dean S. White 9638-E

Reginald R. Badowski 2267-E

ProVision Holdings PLC

Partners: Thomas M. Wheelwright 6570-R

Ann K. Mathis 10837-E

Bejarano PLLC

Partner: Michelle Bejarano 13950-E

Accounting Professionals LLC

Partners: Nitin Gupta 14293-R

Alan Hoffmann 6792-R

- c. Recommended for Firm Name Change:

D. M. Benjamin CPA PC

Benjamin & Koeller Ltd 34-C

Partner: Donna Benjamin 2344-E

O'Malley CPA's PC

O'Malley & Associates CPA's PC 2368-C

Partners: Michael P. O'Malley 6874-R

Jennifer K. Berberich 11532-E

Harlan Schneider CPA PC

Harlan Schneider & Associates, CPA 319-P

Partner: Harlan Schneider 2895-E

Victor H. Arida

Victor H. Arida & Co PA's 397-A

Partner: Victor H. Arida 90083-W

Schneider & Haney CPA's PC

Stacy A. Schneider CPA PC 1144-C

Partners: Stacy A. Schneider 4598-E

Martha D. Haney 3754-E

Splaver & Splaver CPA PLC

Eric J. Splaver CPA PLC 2408-L

Partners: Eric J. Splaver 6112-E

Jennifer Splaver 6810-E

- d. Request for Firm Cancellation – Do not wish to renew:

CPA Solutions LLC 2372-C

Segal Miller McClain Ltd 332-C

Michael Harris CPA PC 2282-C

Covering the Basics LLC 2420-L

Dougherty & Gill PC 2225-C

- e. Recommended for Cancellation of Certificate per registrant's request not to renew:

Robert D. Kahn 9434-R

Dennis Sherrard Anderson 919-E

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- f. Recommended for Reissuance of Certificate because of Name Change:
Nicole E. Watts (Ford) 13266-E
Lynette B. Thompson (Walbom) 13207-E
Mauricio B. Leano (John M. Leano) 11277-E
Catherine A. Claunch (McBride) 9643-R
- g. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):
Celeste M. Furey 8521-R
Camree Belknap 11298-E
- h. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
- | | |
|---------------------|---------------------|
| Nannette F. Adame | Andrew B. Bigler |
| Scott M. Billsby | Andrew P. Buchholz |
| Theresa M. Esparza | John Adam Jay |
| Christopher Jensen | Richard G. Jennings |
| Sarah N. Linman | Pamela D. Mullins |
| Tanner Wade Schutte | Deborah Singer |
| Tracey M. Smith | Jenifer M. Vellucci |
- i. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. §32-724:
- | | |
|--------------------------------|----------------------------------|
| Jennifer L. Coony – California | Ethan Jacobs – California |
| John T. Skewes – California | Heather K. Sterling – California |
| Lawrence H. Wolfe – Florida | |
- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):
- | | |
|--------------------------------------|---------------------------------|
| Charles J. Caikoski – Pennsylvania | Cindy J. Burke – Missouri |
| David Glen Gephart – Oregon | Dennis J. Hoogeveen – Wisconsin |
| Tina Hotop – Missouri | David W. Jensen - North Dakota |
| Brandon R. Loeschner – Missouri | Raelynn D. Mackenzie – Michigan |
| Cecilia Schott Medai – Louisiana | Salvatore Mileti – Ohio |
| Joyce E. Miller – Pennsylvania | Molly E. Montgomery – Virginia |
| Claytus J. Plaisance III – Louisiana | Wendy A. Redford – Utah |
| Jessica English Reese – Louisiana | Ronald R. Sells – Washington |
| Martin Weisner – Nevada | Terri Ann Westley – Oklahoma |

- k. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-723:

Corrine R. Werner – California

Andrew T. Weeks - California

- l. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Kimberly Sarah Barrash	Brian Christopher Barwick	Dustin G. Beeker
Wesley Ryan Benally	Alfred Botha	April Lynn Brady
Kelly Lynn Brooks	Elwin Allen Browning	Mark Anthony Hellenthal
Earl Ray Hopper	Tyler Grant Johansen	Travis T. Jones
Sheila Khayami	Linda B. Larsen	Megan M. Mandel
Michael Timothy Ray Martin	Dennis Verne Maschke	Eric W. Mason
Patrick James Meier	Deborah Celeste Michalowski	Blake Hunter Phillips
Shenta Pietrzak	Vive Consuela Ravia Poole	Muzammil S. Quadri
Faisal Rais	Jeffrey Scott Renn	Shannon Marie Smith
Shari-Ann Manlapas Tautho	Janet L. Tolar	Sujinan Wangwiwadth
Alexander Scott Yuspeh		

- m. Recommendation of the Peer Review Oversight Advisory Committee for approval of the following firms in compliance with A.A.C. R4-1-454:

Ballard, Roger T., PLLC 2828-L	Crawford & Mancini, PC 529-C
Eaton & Cecil, PLLC 611-C	Egghart & Associates 2670-P
Goetz, Sheila 5603-S	Jansen & Defoor, CPAs, PLLC 2647-L
Kennedy & Ehrler, CPA 195-P	Lee, Brian R., CPA, PC 2036-C
Metz & Associates, PC 2388-C	Millar, Glenn R., CPA, PC 233-C
Regier, Carr & Monroe, LLP 294-P	Shippen & Associates, PC 2038-C

18. Summary of Current Events

19. Discussion of Items to be placed on future meeting agenda

20. Adjournment